

<b>Requirement</b>	<b>Elementary and Second Education Act (ESEA) Maintenance of Effort</b>	<b>Title I Supplement not Supplant</b>	<b>Title I Comparability</b>	<b>School Level Expenditures Reports</b>
<b>Legal Reference</b>	20 U.S.C. 6321(a)	20 U.S.C. 6321(b)	20 U.S.C. 6321(c)	20 U.S.C. 6311(h)(1)(C)(x)
<b>Summary</b>	Requires Local Education Agencies (LEAs) to maintain their fiscal effort by at least 90% over a two-year time period.  Required for all LEAs receiving any funding authorized by ESEA.	Requires LEAs to develop and implement a methodology to demonstrate that Title I schools receive all of the state and local funds they would otherwise receive if they were not Title I schools.  Required for all LEAs receiving Title I, Part A.	Requires LEAs to demonstrate that the amount of state and local funds Title I schools receive are comparable to non-Title I schools or other Title I schools within the same grade span.  Required for all LEAs receiving Title I, Part A and serving one or more schools within the same grade span with Title I funds.	Requires the Department of Public Instruction (DPI) to report per-pupil expenditures for Federal, State, and local funds by schools for all LEAs.  Required for all LEAs.
<b>Data</b>	Actual expenditures for the LEA reported in the LEA's Annual Report.	Projected budget	Projected budget	Actual expenditures for the LEA reported in the LEA's Annual Report.
<b>Entity Responsible for the Requirement</b>	LEA, but DPI calculates on behalf of the LEA	LEA	LEA	DPI reports for LEAs
<b>Waivers</b>	Allowed under special circumstances	No	No	No
<b>Monitored by DPI</b>	N/A	Yes	Yes	N/A
<b>Included in the LEA's Single Audit</b>	No, but DPI is audited by the United States Department of Education and the Legislative Audit Bureau to ensure compliance.	Yes	Yes	Not currently
<b>DPI Collection Method</b>	Annual Financial Report (PI-1505)	Methodology demonstrating compliance is kept at LEA to provide upon request.	WISEgrants	DPI will collect this information. Visit this website for information: <a href="https://dpi.wi.gov/sfs/reporting/slr">https://dpi.wi.gov/sfs/reporting/slr</a>

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